

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

258

CWP-26857-2022

Date of Decision : January 19, 2026

ANIL KUMAR

-PETITIONER

V/S

STATE OF HARYANA AND OTHERS

-RESPONDENTS

CORAM: HON'BLE MR. JUSTICE KULDEEP TIWARI

Present: Mr. Bhuvnesh Lakhera, Advocate
for the petitioner.

Mr. Kapil Bansal, D.A.G., Haryana.

KULDEEP TIWARI, J. (ORAL)

1. The present writ petition assails the order dated 03.10.2022, whereby the petitioner's representation was rejected, as well as the letter dated 11.11.2022, wherethrough the petitioner was directed to clear the outstanding tax dues, failing which coercive action was proposed to be taken against him in accordance with the provisions of the Motor Vehicles Act, 1988 and the Haryana Motor Vehicles Taxation Act, 2016. Moreover, the petitioner has sought a direction to the respondents for renewal of the vehicle permit as per seating capacity.

2. During the pendency of the present writ petition, the respondent No.3 filed a status report dated 31.10.2023. In the said report, it was stated that the petitioner submitted Form No.22 dated 30.03.2021, wherein the seating capacity was mentioned as 24 sleepers and 25 seats, excluding the driver and conductor, and the vehicle was registered accordingly. However, as per Rule 10 of the Motor Vehicles (All India

Permit for Tourist Transport Operators) Rules, 1993, the seating capacity was 39, excluding the driver and conductor. It was further stated that the respondent No.3 addressed a letter dated 29.04.2021 to the Superintendent of Transport, Haryana, Chandigarh, seeking approval of the modification application in respect of vehicle No. HR47E0041, which was duly approved. Consequently, the seating capacity now stands modified to 21 seats (including driver and conductor) and 18 sleepers, as per the particulars of the vehicle.

3. Although with the approval of the seating capacity as per vehicle, the principal grievance of the petitioner stands redressed, learned counsel for the petitioner contends that the petitioner was compelled to deposit an amount, including penalties, in excess of what was actually payable. It is submitted that the petitioner's claim regarding payment of excess tax has not been considered till date.

4. At this juncture, learned State counsel submits that there would be no objection to issuance of a direction to the competent authority to examine and decide the issue relating to the alleged imposition and recovery of excess tax by passing a speaking order. Learned counsel for the petitioner has expressed no objection to the said submission.

5. In the light of the aforesaid circumstances, this Court deems it appropriate to dispose of the present writ petition with a direction to the respondent No.1/competent authority that, in the event the petitioner files a fresh representation raising the issue of imposition and recovery of excess tax amount, including penalties, the same shall be considered and decided expeditiously, preferably within a period of eight weeks from the date of

filing of such representation, after affording due opportunity of hearing to the petitioner.

6. Disposed of accordingly.

January 19, 2026
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(KULDEEP TIWARI)
JUDGE

Whether speaking/reasoned : Yes/No
Whether Reportable : Yes/No